

HOUSE BILL No. 1779

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1-18.5-19.

Synopsis: Township fire department levies. Provides for a one time recomputation of township firefighting levies for 2000.

Effective: July 1, 1999.

Whetstone, Oxley, Adams T

January 26, 1999, read first time and referred to Committee on Local Government.

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First Regular Session 111th General Assembly (1999)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 1998 General Assembly.

HOUSE BILL No. 1779

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

- 1 SECTION 1. IC 6-1.1-18.5-19 IS AMENDED TO READ AS
2 FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 19. (a) If a township
3 levied an ad valorem property tax levy for a township firefighting fund
4 under IC 36-8-13-4 for calendar year ~~1989~~, **1999**, the maximum
5 permissible ad valorem property tax levy that will apply to the
6 township's firefighting fund under section 3 of this chapter for calendar
7 year ~~1990~~ **2000** is the amount determined in STEP FIVE of the
8 following STEPS:
9 STEP ONE: Determine the part of the township's ad valorem
10 property tax levy for calendar year ~~1989~~ **1999** that was dedicated
11 to the township firefighting fund.
12 STEP TWO: If the township incurred any loans or bonded
13 indebtedness to pay for fire protection or emergency services
14 during the period from January 1, ~~1987~~ **1997**, through December
15 31, ~~1989~~ **1999** (excluding loans or bonded indebtedness used to
16 purchase firefighting apparatus or equipment or housing),
17 determine the number of calendar years during that period in



which the township incurred the loans or bonded indebtedness.

STEP THREE: Calculate the quotient of:

- (A) the total amounts of loans or bonded indebtedness incurred by the township for fire protection and emergency services during the period from January 1, ~~1987~~, **1997**, through December 31, ~~1989~~ **1999** (excluding loans or bonded indebtedness used to purchase firefighting apparatus or equipment or housing); divided by
- (B) the number determined in STEP TWO.

STEP FOUR: Add the result determined in STEP ONE to the result determined in STEP THREE.

STEP FIVE: Calculate the maximum ad valorem property tax levy that would result from making the calculations contained in section 3 of this chapter as those calculations apply to the township, using the result obtained in STEP FOUR for the civil taxing unit's maximum permissible ad valorem property tax levy for the preceding calendar year under section 3(a) or 3(b) of this chapter, whichever applies to the township.

If the amount determined under this subsection is substantially lower than the township's normal expenditure patterns for fire protection and emergency services (excluding the expenditures for the purchase of firefighting apparatus or equipment or housing), the township may appeal to the local government tax control board for an increase in the ~~1990~~ **2000** maximum permissible ad valorem property tax levy for its township firefighting fund. In considering the appeal, the local government tax control board shall consider other sources of revenue used by the township during calendar year ~~1989~~ **1999** to fund fire protection and emergency services that are also available for such funding in ~~1990~~ **2000** and thereafter and the board shall also consider any other relevant factors.

(b) If a township did not have a township firefighting fund under ~~IC 36-8-13-4~~ for calendar year ~~1989~~; but appropriated funds for fire protection or emergency services for that calendar year; the township's maximum ad valorem property tax levy that will apply to the township's firefighting fund under section 3 of this chapter for calendar year ~~1990~~ is the amount determined in STEP FIVE of the following STEPS:

STEP ONE: Determine the amount that the township appropriated from its general fund for fire protection and emergency services (excluding appropriations for the purchase of firefighting apparatus or equipment or housing):

STEP TWO: If the township incurred any loans or bonded indebtedness to pay for fire protection or emergency services



during the period from January 1, 1987, through December 31, 1989 (excluding loans or bonded indebtedness used to purchase firefighting apparatus or equipment or housing); determine the number of calendar years during that period in which the township incurred the loans or bonded indebtedness.

STEP THREE: Calculate the quotient of:

(A) the total amounts of loans or bonded indebtedness incurred by the township for fire protection and emergency services during the period from January 1, 1987, through December 31, 1989 (excluding loans or bonded indebtedness used to purchase firefighting apparatus or equipment or housing); divided by

(B) the number determined in STEP TWO.

STEP FOUR: Add the result of STEP ONE to the result of STEP THREE.

STEP FIVE: Calculate the maximum ad valorem property tax levy that would result from making the calculations contained in section 3 of this chapter; as those calculations apply to the township, using the result obtained in STEP FOUR for the civil taxing unit's maximum permissible ad valorem property tax levy for the preceding calendar year under section 3(a) or 3(b) of this chapter; whichever applies to the township.

If the amount determined under this subsection is substantially lower than the township's normal expenditure patterns for fire protection and emergency services (excluding the expenditures for the purchase of firefighting apparatus or equipment or housing); the township may appeal to the local government tax control board for an increase in its 1990 maximum permissible levy for its township firefighting fund. In considering the appeal; the local government tax control board shall consider other sources of revenue used by the township during calendar year 1989 to fund fire protection and emergency services that are also available for such funding in 1990 and thereafter and the board shall also consider any other relevant factors.

(c) If for calendar year 1989:

(1) a township had a township firefighting fund under IC 36-8-13-4 but did not have an ad valorem property tax levy for that fund; or

(2) a township did not have a township firefighting fund and appropriated no money for fire protection or emergency services; the township's maximum permissible ad valorem property tax levy for its township firefighting fund shall be determined under section 7 of this chapter in the calendar year in which the township first establishes



- 1 ~~such a levy.~~
2 SECTION 2. [EFFECTIVE JULY 1, 1999] (a) **IC 6-1.1-18.5-19, as**
3 **amended by this act, applies to property taxes first due and**
4 **payable after December 31, 1999.**
5 (b) This SECTION expires January 1, 2004.

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